

Bureau of Land Management, Interior

§ 1881.1-3

Act and (2) the amount of actual appropriations.

(d) No computation will be certified by the authorized officer for payment until the Governor of the State in which the unit of local government is located or his delegate has provided the authorized officer with:

(1) A statement of the amount of all money transfers received during the previous fiscal year¹ by each entitled unit of local government from the State from revenues derived under those laws listed in section 4 of the Act; and

(2) A written certification by a State Auditor, an independent Certified Public Accountant or an independent public accountant, licensed on or before December 31, 1970, that the statements furnished by the Governor or his delegate have been audited in accordance with auditing standards established by the Comptroller General of the United States in *Standards for Audit of Governmental Organizations, Programs, Activities and Functions*, available through Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, and in accordance with the audit guide for payments in lieu of taxes issued by the Department of the Interior. Such audit certifications will be required for statements submitted for the computation of payments authorized by section 1 of the Act for:

(i) Payments to be made for fiscal years beginning on or after October 1, 1979; and

(ii) Prior fiscal year payments as may be required by the Office of the Inspector General, Department of the Interior.

The Authorized Officer may waive the requirement for audit certifications where information contained in statements furnished by the Governor or his delegate is verified by the General Accounting Office, the Office of the Inspector General, or other qualified Federal Officials, or where such verification is determined to be unnecessary.

¹For fiscal year 1977, the transition quarter, July 1, 1976 to September 30, 1976, shall be excluded.

(e) The Office of the Inspector General, U.S. Department of the Interior, will provide appropriate assistance to the Director, Bureau of Land Management to facilitate the implementation and administration of the audit requirements specified in paragraph (d)(2) of this section pursuant to the provisions of sections 4 and 6 of the Inspector General Act of 1978 (92 Stat. 1102-1103, and 1104-1105). The Office of the Inspector General will develop appropriate audit guides to be used by State auditors, independent Certified Public Accountants or an independent public accountant, licensed on or before December 31, 1970, for auditing the statements of the Governors or their delegates and submitting audit certifications specified in paragraph (d)(2) of this section. Copies of the audit guides will be furnished to the Governor or his delegate each year. Questions pertaining to the use or application of this guide should be referred to the Office of Inspector General, U.S. Department of the Interior, Washington, D.C. 20240.

(f) If a unit of general local government eligible for payments under this part reorganizes, the authorized officer shall, for the fiscal year in which the reorganization occurred, calculate payments as if the reorganization had not occurred and issue any payments due under this part jointly to all of the newly formed units of general government.

(31 U.S.C. 1601-1607, (92 Stat. 1319, 1321-1322), (92 Stat. 171))

[42 FR 51580, Sept. 29, 1977, as amended at 45 FR 47619, July 15, 1980; 50 FR 1305, Jan. 10, 1985]

§ 1881.1-3 Procedures, section 3 payments.

(a) The authorized officer shall make payments to qualified units of local government under section 3 of the Act, provided that the administering agencies supply information as follows:

(1) Acreage or interests in land for which payments are authorized within the boundaries of each qualified unit of local government; and

(2) Such other information as may be required to certify payments to qualified units of local government.

(b) Counties receiving payments in excess of \$100 shall distribute those